



REAL PROPERTY TAX DIVISION - APPEALS INFORMATION -

The Real Property Tax Division annually sends a notice of assessment to property owners (on or before March 15), showing the assessed value of the property, the general land class of the property, and the amount of any exemptions granted to the owners for the assessment period. Upon reviewing the notice of assessment, you may file an appeal against it if you do not agree with the values placed on your property or feel you have been denied an exemption that you believe you are entitled to. Amended notices of assessment may also be mailed out at any time and can also be appealed, but must be done within 30 days from the date of the amended notice.

Prior to filing an appeal, you are strongly encouraged to contact the tax office nearest to the location of your parcel to discuss any issues or questions you may have. In many cases, staff may be able to resolve the matter, avoiding the appeal process.

East Hawai'i (Kau, Puna, Hilo, Hamakua)

Aupuni Center
101 Pauahi St., Suite no. 4,
Hilo HI
(808) 961-8201

West Hawai'i (Kohala, Waimea, Waikoloa, Kona)

West Hawai'i Civic Center
74-5044 Ane Keohokalole Hwy., Bldg. D, 2nd Flr.
Kailua Kona, HI
(808) 323-4880

APPEAL TO THE TAX BOARD OF REVIEW

To file an appeal to the Tax Board of Review you will need to complete the Taxpayer's [Notice of Appeal, RP Form 19-91](#). These forms are available at both tax offices and online at www.hawaiipropertytax.com. When you file an appeal, be sure to fill in the tax map key (TMK) number/parcel ID at the top right corner of the form. Your name and address are also important, especially if the address you are using is different from what is in our files. *If you want your address permanently changed, you will need to complete the form on the back of the assessment notice and send it in.*

The completed form needs to be mailed or hand delivered and date-stamped, to either of our offices **on or before the April 9th** appeal deadline. A separate appeal must be filed for each assessment year and/or each general land class of a multiple class property. With each appeal, a non-refundable deposit of \$50.00 must be enclosed. The postmark date on the mailed envelope is considered the date of receipt for this purpose. In the case of amended assessment notices, the deadline for filing an appeal is 30 days from the date of the notice. Failure to pay the non-refundable deposit by the deadline will result in the Board's rejection of your appeal, and it will not be heard. If you pay by check, it should be made payable to the Director of Finance. If you are filing multiple appeals, you can include the non-refundable deposit for each appeal on a single check. A receipted copy of your appeal will be mailed, or hand delivered, to you.

TAX BOARD OF REVIEW

The Tax Board of Review is comprised of five (5) members who are volunteers from the community. They are private citizens, appointed by the Mayor and confirmed by the County Council. The appeal hearings before them are of an informal nature.

TAX PAYMENTS

Even though you have filed an appeal, all tax payments due must be paid by the due date to avoid any penalties or interest. Any credits resulting from an appeal will automatically be applied to the future amount due, however a refund can be requested.

APPEAL HEARING

The appeal hearings normally start in July and end in November. You will be notified of your scheduled hearing approximately 30 days in advance via USPS Certified Mail. Only on a limited basis can an appeal be rescheduled due to the limited hearings time slots. You are not required to attend your hearing, but it is encouraged.

GROUND FOR APPEAL

The Hawai'i County Code, Chapter 19, allows for appeals to be filed on limited grounds only. They are:

1. The assessed value of the property exceeds by more than 20% the ratio of assessment to market value.
2. There is a lack of uniformity or inequality resulting from the use of illegal assessment methods or an error in the application of the methods.
3. Denial of an exemption to which you are entitled and for which all requirements are met.
4. The assessment methods used were illegal or unconstitutional. Note that most constitutional issues can only be ruled on by the Tax Appeal Court.

HOW TO SUPPORT YOUR APPEAL

As the appealing taxpayer, the burden of proof is on you to show that the assessment is incorrect. For the majority of assessments, the assessed value is also the market value of the parcel. If there is a difference you need to find out why and remember that you can only appeal the assessed values. Keep in mind that the assessment is as of the statutory date of January 1st, so your supporting documentation must take all of this into account. In the case of a uniformity issue, you need to review the comparables you use to ensure that they are truly comparable in all aspects. This can be very tricky now with the Homeowner's Class restricting assessments to increase by no more than 3% a year. You

also need to be aware of the effects of different programs, such as dedications, on the assessed values. Finally, you must also keep in mind that leasehold property is assessed as if it was fee simple. The law does not allow for a breakdown between the lessor's and lessee's interests.

ADJUDICATED VALUES

The decision of the Tax Board of Review will be rendered verbally immediately after your case is heard and their written decision will be mailed to you via USPS Certified Mail within a few weeks. If you disagree with the Board's decision, you have 30 days from the date of the written decision to file an appeal with the Tax Appeal Court. For information on filing an appeal with the Court you will need to contact them directly at (808) 539-4777 or visit www.courts.state.hi.us Please remember that any decision reached in your appeal is only for the single tax year.